

EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES

Consolidated Balance Sheets

September 30, 2022, December 31, 2021, and September 30, 2021

Unit: NT\$ thousand

Accounting Title	2022/9/30	2021/12/31	2021/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	240,985	243,392	285,621
Current financial assets at fair value through profit or loss	5,147	3,938	4,048
Current financial assets at amortised cost	16,792	8,694	8,588
Accounts receivable, net	439,923	434,777	408,613
Current inventories	292,257	290,150	312,053
Other current assets	46,387	25,657	15,174
Total current assets	1,041,491	1,006,608	1,034,097
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	25,888	23,384	12,551
Non-current financial assets at amortised cost	2,772	13,171	13,245
Property, plant and equipment	426,570	440,796	435,246
Right-of-use assets	3,562	5,015	4,953
Investment property, net	113,232	106,673	98,271
Deferred tax assets	14,028	12,366	11,580
Other non-current assets	8,552	12,321	25,537
Total non-current assets	594,604	613,726	601,383
Total assets	1,636,095	1,620,334	1,635,480
Current liabilities			
Current borrowings	45,000	100,000	50,000
Accounts payable	340,272	367,535	493,925
Other payables	112,035	90,342	70,444
Current tax liabilities	45,589	39,311	33,769
Current provisions	3,923	3,433	4,127
Current lease liabilities	3,350	3,173	2,490
Other current liabilities	8,750	41,756	41,534
Total current liabilities	558,919	645,550	696,289
Non-current liabilities			
Non-current portion of non-current borrowings	19,401	20,294	20,609
Deferred tax liabilities	4,793	4,913	5,005
Non-current lease liabilities	250	1,884	2,502
Other non-current liabilities	459	459	888
Total non-current liabilities	24,903	27,550	29,004
Total liabilities	583,822	673,100	725,293
Equity attributable to owners of parent			
Share capital			
Ordinary share	409,256	392,337	392,229
Total Share Capital	409,256	392,337	392,229
Capital surplus			
Total capital surplus	205,434	191,101	191,011
Retained earnings			
Total retained earnings	467,609	389,922	353,042
Other equity interest			
Total other equity interest	-30,026	-26,126	-26,095
Total equity attributable to owners of parent	1,052,273	947,234	910,187
Total equity	1,052,273	947,234	910,187
Total liabilities and equity	1,636,095	1,620,334	1,635,480
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0